

FISCAL YEAR 2012
3rd QUARTER PROPOSED BUDGET AMENDMENT

Summary Presentation of 3rd Qtr Budget Amendment

	Current 2012 Budget	3rd Qtr Amendment	Proposed 2012 Budget
Total Revenues	\$ 104,619,160	\$ (263,110)	\$ 104,356,050
<i>Operating Expense</i>	<i>\$ 79,200,720</i>	<i>\$ (1,075,790)</i>	<i>\$ 78,124,930</i>
<i>Capital Outlay Expense</i>	<i>8,899,660</i>	<i>453,260</i>	<i>9,352,920</i>
<i>Transfer-Out Expense</i>	<i>19,818,280</i>	<i>(88,960)</i>	<i>19,729,320</i>
Total Expenses	\$ 107,918,660	\$ (711,490)	\$ 107,207,170
To/(From) Fund Balance	\$ (3,299,500)	\$ 448,380	\$ (2,851,120)

Revenue, Expense, and Fund Balance Impact:

The FY 2012 3rd Quarter Budget Amendment proposes a decrease in total revenues of (\$263,110) and a decrease in total expenses of (\$711,490). The net decrease in revenues less the decrease in expenses will have a net impact on citywide fund balances and retained earnings of +\$448,380

On a Citywide basis, all funds with Interfund Charges are being amended to reflect FY 2011 True-up amounts. These Interfund True-ups amounts as presented attempt to reflect the true cost of services provided in FY 2011 to the various user departments for Administrative, Facilities, MIS, and Insurance costs per audited actual amounts as compared to original budgeted FY 2011 amounts. Grand Total 2011 Interfund True-up charges net a total reduction of (\$1,149,230) less in charges allocated out Citywide.

Summary by Fund

101 - General Fund

General Fund revenues are proposed to decrease by (\$374,310) due to:

- Increase of \$32,170 in Administrative Tax Fees
- Decrease of (\$425,920) in General Administration Allocation True-up charges
- Increase of \$19,440 in Contributions & Donations
 - \$10,690 for an Interactive Schoolhouse Exhibit (off-setting expenditure)
 - \$8,750 for Museum Fundraising Services (off-setting expenditure)

General Fund expenditures are proposed to decrease by (\$313,220) due to:

- Decrease of (\$217,800) in operating expenditures due to:
 - Decrease of (\$267,240) in various allocation true-up charges
 - Increase of \$10,690 due to an Interactive Schoolhouse Exhibit (off-setting revenue)
 - Increase of \$8,750 due to Museum Fundraising Services (off-setting revenue)
 - Increase of \$30,000 due to Governmental Relations Consultant (per Agenda # 2012-0252)
- Decrease of (\$95,420) in transfers-out due to:
 - Decrease of (\$42,000) in Transfers-Out to the Local Street Fund as less funding is required to balance operations

FISCAL YEAR 2012 3rd QUARTER PROPOSED BUDGET AMENDMENT

- Decrease of (\$25,420) in Transfers-Out to the Special Police Fund as less funding is required to balance operations
- Decrease of (\$28,000) in Transfers-Out to the Facilities Fund due to allocation true-up charges

The decrease in revenues less the decrease in expenditures will have a net impact on fund balance of (\$61,090).

202 - Major Road Fund

Major Road Fund revenues are proposed to increase by \$70,210 due to:

- Increase of \$70,210 in Federal Grant Revenue from the Radar Speed Signal Project

Major Road Fund expenditures are proposed to decrease by (\$14,740) due to:

- Decrease of (\$81,140) in operating expenditures due to various allocation true-up charges
- Increase of \$66,400 in capital projects:

Major Roads Capital Project Change Summary				
CIP ID#	Project Title	2012 Current Budget	2012 Requested	2012 Proposed Budget
MR-49G	Avon @ Livernois Enhancements	\$ 140,000	\$ 38,400	\$ 178,400
PW-26E	Livernois Bridge Pathway	\$ -	\$ 28,000	\$ 28,000
Major Roads Capital Project Change Summary		\$ 140,000	\$ 66,400	\$ 206,400

The increase in revenues less the decrease in expenditures will have a net impact on fund balance of +\$84,950.

203 – Local Street Fund

Local Street Fund revenues are proposed to decrease by (\$42,000) due to:

- Decrease of (\$42,000) in Transfers-In from the General Fund as less funding is required to balance operations

Local Street Fund expenditures are proposed to decrease by (\$42,000) due to:

- Decrease of (\$42,000) in operating expenditures due to various allocation true-up charges

The decrease in revenues less the decrease in expenditures has no impact on fund balance.

206 – Fire Fund

Fire Fund revenues are proposed to increase by \$20,000 due to:

- Increase of \$20,000 in Refunds & Rebates due to insurance reimbursement for Ambulance repair.

Fire Fund expenditures are proposed to decrease by (\$140,670) due to:

- Decrease of (\$160,670) in operating expenditures due to various allocation true-up charges
- Increase of \$20,000 in operating expenditures due to Ambulance repairs.

The decrease in expenditures will have a net impact on fund balance of +\$160,670.

207 – Special Police Fund

Special Police Fund revenues are proposed to decrease by (\$25,420) due to:

- Decrease of (\$25,420) in Transfers-In from the General Fund as less funding is required to balance operations

Special Police Fund expenditures are proposed to decrease by (\$25,420) due to:

- Decrease of (\$25,420) in operating expenditures due to various allocation true-up charges

The decrease in revenues less the decrease in expenditures has no impact on fund balance.

FISCAL YEAR 2012 3rd QUARTER PROPOSED BUDGET AMENDMENT

214 – Pathway Maintenance Fund

Pathway Maintenance Fund expenditures are proposed to change due to:

- Decrease of (\$17,940) in operating expenditures due to various allocation true-up charges
- Increase of \$17,940 in Transfers-Out to balance fund

The change in expenditures has no impact on fund balance.

244 – Water Resources Fund

Water Resources Fund expenditures are proposed to decrease by (\$17,270) due to:

- Decrease of (\$17,270) in operating expenditures due to various allocation true-up charges

The decrease in expenditures will have a net impact on fund balance of +\$17,270.

403 – Pathway Construction Fund

Pathway Construction Fund revenues are proposed to increase by \$17,940 due to:

- Increase of (\$17,940) in transfers-in from the Pathway Maintenance Fund (214)

The increase in revenues will have a net impact on fund balance of +\$17,940.

420 – Capital Improvement Fund

Capital Improvement Fund expenditures are proposed to decrease by (\$11,480) due to:

- Decrease of (\$11,480) in transfers-out to the MIS Fund (636) to amend to actual project costs for the Ordinance Field Laptop program (IS-16)

The decrease in expenditures will have a net impact on fund balance of +\$11,480.

510 - Sanitary Sewer Division

Sanitary Sewer Division expenses are proposed to decrease by (\$216,790) due to:

- Decrease of (\$216,790) in operating expenditures due to various allocation true-up charges

The decrease in expenses will have a net impact on retained earnings of +\$216,790.

530 - Water Division

Water Division expenses are proposed decrease by (\$231,750) due to:

- Decrease of (\$231,750) in operating expenditures due to various allocation true-up charges

The decrease in expenses will have a net impact on retained earnings of +\$231,750.

593 – Water & Sewer Capital Fund

Water & Sewer Capital Fund revenues are proposed to increase by \$5,000 due to:

- Increase of \$5,000 in Insurance Reimbursement revenue for the replacement of a handheld radio reading unit

Water & Sewer Capital Fund expenses are proposed to increase by \$6,500 due to:

- Increase of \$6,500 in capital projects:

Water & Sewer Capital Project Change Summary				
CIP ID#	Project Title	2012 Current Budget	2012 Requested	2012 Proposed Budget
No CIP	Handheld Radio Reading Unit	\$ -	\$ 6,500	\$ 6,500
Water & Sewer Capital Project Change Summary		\$ -	\$ 6,500	\$ 6,500

The increase in revenues less the increase in expenditures will have a net impact on retained earnings of (\$1,500).

FISCAL YEAR 2012 3rd QUARTER PROPOSED BUDGET AMENDMENT

631 - Facilities Fund

Facilities Fund revenues are proposed to increase by \$209,530 due to:

- Decrease of (\$113,470) in Facilities Allocation True-up charges
- Increase of \$320,000 in Contributions & Donations for the Museum Calf Barn Restoration project (PK-03E)
- Increase of \$3,000 in Contributions & Donations for the Fire Station #1 Parking Lot from the architect to help to offset additional project expenses

Facilities Fund expenses are proposed to increase by \$384,820 due to:

- Decrease of (\$22,180) in operating expenditures due to:
 - Increase of \$1,820 due to various allocation true-up charges
 - Reclassification of (\$24,000) to capital projects due to Spencer Park Ticket Booth Replacement
- Increase of \$407,000 in capital projects due to:

Facilities Capital Project Change Summary				
CIP ID#	Project Title	2012 Current Budget	2012 Request	2012 Proposed Budget
FA-02A	Fire Station #1 / HVAC	\$ -	\$ 83,000	\$ 83,000
FA-02G	Fire Station #1 / Parking Lot Repairs	\$ 28,000	\$ 10,800	\$ 38,800
FA-02J	Fire Station #1 / Exterior Painting	\$ 35,000	\$ (20,000)	\$ 15,000
FA-11	ADA Compliance Implementation	\$ 85,000	\$ (10,800)	\$ 74,200
PK-03E	Museum Calf Barn Restoration Project	\$ 20,000	\$ 320,000	\$ 340,000
No CIP	Spencer Park Ticket Booth Replacement	\$ -	\$ 24,000	\$ 24,000
Facilities Capital Project Change Summary		\$ 168,000	\$ 407,000	\$ 575,000

The increase in revenues less the increase in expenses will have a net impact on retained earnings of (\$175,290).

636 – MIS Fund

MIS Fund revenues are proposed to decrease by (\$265,270) due to:

- Decrease of (\$253,790) in MIS Allocation True-up charges
- Decrease of (\$11,480) in transfers-in from the Capital Improvement Fund (420) to amend to actual project costs for the Ordinance Field Laptop program (IS-16)

MIS Fund expenses are proposed to decrease by (\$27,010) due to:

- Decrease of (\$27,010) in operating expenditures due to various allocation true-up charges
- Decrease of (\$11,480) in capital projects due to:

MIS Capital Project Change Summary				
CIP ID#	Project Title	2012 Current Budget	2012 Request	2012 Revised Budget
IS-16	Ordinance Field Laptop Program	\$ 59,000	\$ (11,480)	\$ 47,520
MIS Capital Project Change Summary		\$ 59,000	\$ (11,480)	\$ 47,520

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of (\$226,780).

FISCAL YEAR 2012
3rd QUARTER PROPOSED BUDGET AMENDMENT

661 – Fleet Fund

Fleet Fund expenses are proposed to decrease by (\$50,980) due to:

- Decrease of (\$35,820) in operating expenditures due to various allocation true-up charges
- Decrease of (\$15,160) in capital projects due to:

Fleet Capital Project Change Summary				
CIP ID#	Project Title	2012 Current Budget	2012 Request	2012 Revised Budget
39-099	Sanitary Sewer Truck (Additional Hydro-Excavation Equip)		\$ 5,000	\$ 5,000
39-103	Sanitary Sewer Truck (Reduced Cost Option for Engine)	\$ 400,000	\$ (10,000)	\$ 390,000
39-216	Asphalt Roller (Defer Purchase)	\$ 20,160	\$ (20,160)	\$ -
39-251	Trailer Mounter Hot Asphalt Patcher	\$ 15,000	\$ 10,000	\$ 25,000
Fleet Capital Project Change Summary		\$ 435,160	\$ (15,160)	\$ 420,000

The decrease in expenses will have a net impact on retained earnings of +\$50,980.

677– Insurance Fund

Insurance Fund revenues are proposed to increase by \$121,210 due to:

- Decrease of (\$356,050) in Insurance Allocation True-up charges
- Increase of \$477,260 in Refunds and Rebates due to Distribution of Excess Net Assets from Insurance Provider

The increase in revenues has will have a net impact on retained earnings of +\$121,210.